IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

FRIDAY, THE 5TH JANUARY 2007 / 15TH PAUSHA 1928

WP(C).No. 582 OF 2007(T)

PETITIONER:

T.NATARAJAN,
PROPRIETOR, M/S. M.R.T. METAL MART,
CHALAI BAZAR, THIRUVANANTHAPURAM.

BY ADV. SRI.C.K.THANU PILLAI
SRI.S.S.HUSSAIN

RESPONDENTS:

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1. THE ASSISTANT COMMISSIONER
(AUDIT ASSESSMENT) COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

2. THE DEPUTY COMMISSIONER (APPEAL).
COMMERCIAL TAXES, THIRUVANANTHAPURAM.

GOVT. PLEADER SRI. SOJAN JAMES.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 05/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R. RAMAN, J.

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W.P.(C) NO. 582 OF 2007

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DATED THIS, THE 5TH DAY OF JANUARY, 2007

J U D G M E N T

Petitioner is aggrieved by Exts. P8 and P9 interim orders passed by the appellate authority, the second respondent herein, imposing conditions for granting stay, requiring him to deposit 50% of the tax due and disputed, as a condition for granting stay. According to the petitioner, the assessments made by the assessing officer is unreal and he has made out a strong ground for interference in appeal.

2. The question as to whether additions made is excessive or not, is pending consideration. The appellate authority has only directed the petitioner to pay 50% of the disputed tax. It is submitted that for both the years in question, the amount of tax will come only to Rs. 10,52,000/-. If so I do not find any justification to interfere with the order passed.

Dismissed.

P.R. RAMAN,
JUDGE.

knc/-